

**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

1. (original) A magnetic encoder comprising:  
  
a magnet portion substantially in a circular ring shape magnetized in  
mutlipoles in a circumferential direction, wherein  
  
the magnet portion includes a magnetic member and a resin.
2. (original) The magnetic encoder according to Claim 1, wherein the resin is a thermoplastic resin.
3. (original) The magnetic encoder according to Claim 2, wherein the thermoplastic resin includes a thermoplastic resin at least having a soft segment in a molecule.
4. (original) The magnetic encoder according to Claim 1, further comprising:  
  
a fixed member including a magnetic material attached with the magnet portion, wherein,  
  
the magnet portion and the fixed member are bonded by an adhering agent including at least one of a phenole resin based and an epoxy resin based.
5. (currently amended) The magnetic encoder according to Claim 2 ~~any one of Claims 2 through 4~~, wherein  
  
the magnet portion is formed by injection molding.
6. (original) The magnetic encoder according to Claim 5, wherein the injection molding is of a disk gate type.

7. (currently amended) A bearing comprising:
  - a fixed ring,
  - a rotating ring,
  - a plurality of rolling members rollably arranged in a circumferential direction between the fixed ring and the rotating ring, and
  - a plurality of rolling members rollably arranged in a circumferential direction between the fixed ring and the rotating ring, and
  - the magnetic encoder according to Claim 1 ~~any one of Claims 1 through 6~~ in which the fixed member is fixed to the rotating ring.
8. (original) The bearing according to Claim 7, wherein the bearing is a bearing for a wheel.